



Atheist Alliance International

750 Tranquil Lane
Simi Valley, CA 93065

Phone: 805-405-3929

<http://www.atheistalliance.org>

January 7, 2012

State of California
Department of Justice
Registry of Charitable Trusts
PO Box 903447
Sacramento, CA 94203-4470

Re: CT0177909

Dear Sirs:

RECEIVED
Attorney General's Office

JAN 11 2012

Registry of
Charitable Trusts

Please find enclosed the information requested by your office per your letter dated November 30, 2011:

1. The date, month and year the entity first received property (assets): **9 August 2011**
2. List of current trustees/directors, together with mailing addresses:

Name	Title	Mailing Address
Tanya Smith	President	39 Armadale St., Armadale, Vic 3143 Australia
Bill Ligertwood	Vice-President	1318 McGill Rd., Kamloops, BC V2C 6N6 Canada
Stuart Bechman	Treasurer	750 Tranquil Lane, Simi Valley, CA 93065 USA
Shelley Mountjoy	Secretary	7109 Staples Mill Road #244, Richmond, VA 23228 USA
Lee Holmes	Director	PMB #6, Maitland, SA 5573 Australia
Victor Franco	Director	124 Bowman Street, Pyrmont, NSW 2009 Australia
Rupert Young	Director	BCM Atheism, London WC1N 3XX United Kingdom
Carlos Alfredo Diaz	Director	Juan Francisco Segui 4517, 6o C, Ciudad Autonoma de Buenos Aires CP1425 Argentina
Leandro Yampolsky	Director	Moldes 2154, Piso 5, Dpto. C, Ciudad Autonoma de Buenos Aires C1428CRH Argentina
René Hartmann	Director	Landstr. 7, Oberursel, Frankfurt, Hesse 61440 Germany
Kirumira Mpagi Micheal	Director	PO Box 72244, Clock Tower Station, Kampala, Uganda, East Africa
Robert Sacerich	Director	700 Vallejo Ave. #112, Roseville, CA 95678, USA

3. Form 1023 and Supplemental Attachments, enclosed.

Stuart Bechman
AAI Treasurer / CFO

1. The above information was obtained from a confidential source who has provided reliable information in the past.

11. *Phragmites australis* (Cav.) Trin. ex Steud.

Continuing to Promote and Support the Atheist Alliance International



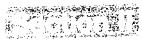
Continuing to Promote and Support the Atheist Alliance International

The Atheist Alliance International (AAI) is a non-profit organization that promotes and supports the rights of atheists and agnostics. It was founded in 1983 and has since become a leading voice for the secular community. AAI's mission is to promote the rights of atheists and agnostics, to provide support and resources to those who are persecuted or discriminated against, and to promote the separation of church and state. AAI has a long history of advocacy and has been successful in many of its efforts. It has been instrumental in the passage of the American Secular Union and Secular Freedom Alliance (ASU) and the American Secular Union and Secular Freedom Alliance (ASU) and the American Secular Union and Secular Freedom Alliance (ASU).

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Relationship with Supported Organization(s): Three levels of support

Relationship with Supported Organization(s):--Three Irish

Section V Disqualified persons. You do not need to disqualify a person if you controlled him or her when he or she was a disqualified person at the time of the transaction. For example, if you are a sole proprietor, you do not need to disqualify yourself. If you are a partner in a partnership, you do not need to disqualify yourself or the partnership. If you are an officer or director of a corporation, you do not need to disqualify yourself or the corporation. If you are a member of a limited liability company, you do not need to disqualify yourself or the company. If you are a partner in a limited partnership, you do not need to disqualify yourself or the partnership. If you are a member of an LLC, you do not need to disqualify yourself or the LLC. If you are a partner in a partnership, you do not need to disqualify yourself or the partnership. If you are an officer or director of a corporation, you do not need to disqualify yourself or the corporation. If you are a member of a limited liability company, you do not need to disqualify yourself or the company. If you are a partner in a limited partnership, you do not need to disqualify yourself or the partnership. If you are a member of an LLC, you do not need to disqualify yourself or the LLC.

- 1123

Section 1

1023

Schedule F, Homes for the Elderly or Handicapped and Low-Income Housing

Section II Homes for the Elderly or Handicapped

- 1a Do you own or manage property for the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No
- b Do you provide a separate unit for the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No
- 2a Do you manage or own property for the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No
- b Do you provide a separate unit for the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No
- c Do you provide a separate unit for the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No
- 3a Do you have an agreement with a local government to provide low-income housing? ☒ Yes ☐ No
- b Do you have an agreement with a local government to provide low-income housing? ☒ Yes ☐ No
- c Do you have an agreement with a local government to provide low-income housing? ☒ Yes ☐ No
- 4 Do you have an agreement with a local government to provide low-income housing? ☒ Yes ☐ No
- 5 Are your facilities designed to meet the needs of the elderly or handicapped who qualify for the low-income housing tax credit? ☒ Yes ☐ No

Section II Low-Income Housing

- 1 Do you own or manage property for the low-income housing tax credit? ☒ Yes ☐ No
- 2 Do you provide a separate unit for the low-income housing tax credit? ☒ Yes ☐ No
- 3a Do you provide a separate unit for the low-income housing tax credit? ☒ Yes ☐ No
- Note:** Revenue Procedure 97-13, 1997-1 CB 415, requires owners of low-income housing to provide a separate unit for the low-income housing tax credit.
- b Do you provide a separate unit for the low-income housing tax credit? ☒ Yes ☐ No
- c Do you provide a separate unit for the low-income housing tax credit? ☒ Yes ☐ No

Schedule G. Successors to Other Organizations

	Yes	No
1a Are you a successor to a for-profit organization? If yes, explain the relationship with the predecessor organization in Part III, line 10, and complete line 10.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Explain the relationship between the predecessor and the successor organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2a Are you a successor to an organization (other than a for-profit organization) whose tax-exempt status is being terminated or will be terminated? If yes, explain the relationship with the predecessor organization in Part III, line 10, and complete line 10.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Provide the tax status of the predecessor organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Did you, or any predecessor, know or have a successor reasonably should know, at the time of the termination of the predecessor's tax-exempt status, that the tax-exempt status of the predecessor was being terminated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Was your predecessor's termination of the tax-exempt status required by law, or was it voluntary? If voluntary, explain the reasons for the termination.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Explain the reasons for the termination of the tax-exempt status.		
3 Provide the name, last address, and EIN of the predecessor organization and describe its relationship to you.		
Name: Atheist Alliance International (now Atheist Alliance of America)	EIN: 94-3155036	
Address: 1777 T St. NW, Washington, DC 20009-7125		
4 Did the predecessor organization have any outstanding liabilities at the time of the termination of its tax-exempt status? If yes, explain the liabilities.	<input type="checkbox"/>	<input type="checkbox"/>
5a Were you, or any other person, a shareholder, partner, or member of the predecessor organization at the time of the termination of its tax-exempt status? If yes, explain the relationship.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Were any assets transferred, whether by gift, sale, or otherwise, from the predecessor organization to you, or any other person, at the time of the termination of its tax-exempt status? If yes, explain the transfer.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Were any restrictions placed on the use of the assets of the predecessor organization at the time of the termination of its tax-exempt status? If yes, explain the restrictions.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6a Were any assets transferred, whether by gift, sale, or otherwise, from the predecessor organization to you, or any other person, at the time of the termination of its tax-exempt status? If yes, explain the transfer.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Were any restrictions placed on the use of the assets of the predecessor organization at the time of the termination of its tax-exempt status? If yes, explain the restrictions.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Were any assets of the predecessor organization sold, transferred, or otherwise disposed of at the time of the termination of its tax-exempt status? If yes, explain the disposition.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section I. Names of individual recipients are not required to be listed in Schedule H.

Names of individual recipients are not required to be listed in Schedule A. Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

Note. If you are a private foundation, you are not permitted to make the following disqualifying gifts to disqualified persons. Disqualified persons include any individual who controls and manages the foundation, or is a certain family member of the individual who controls and manages the foundation.

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures
(Continued)

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

4a	Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? If "Yes," complete lines 4b through 4d.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
b	Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 470, and 60-39, 1960-2 C.B. 112, when a grant is a dependent selection committee selection requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e regarding the percentage tests.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
c	Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to child(ren) of a particular employer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 60-39?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
d	Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 60-39? If "No," go to line 4e.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e	If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application)? If "Yes," you are subject to Revenue Procedures 76-47 and 60-39.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the occupations of employees' children from the particular employer institution. If "No," go to line 4f.			
	Note. Statistical or sampling procedures are not permitted. See Revenue Procedures 80-51, 1980-2 C.B. 717, for additional information.			
f	If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer without regard to either the 25% limitation described in line 4b, or the 10% limitation described in line 4c, did you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensation nor a significant benefit to the particular employer. If "No" or "N/A," then, describe why you cannot satisfy either the 25% test described in line 4b, or the 10% test described in line 4c.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

AAI Form 1023 Supplemental Attachments

Attachment IV: Narrative description of the organization's activities

Atheist Alliance International (AAI) is a global alliance of atheist/freethought groups and individuals. AAI:

- publishes *Secular World* magazine to educate its members and the public about atheist and secular issues worldwide;
- co-hosts atheist conventions, to provide education and advocacy opportunities for Affiliate/Associate Members
- provides advice to and facilitates co-operation between its 31 Affiliate/Associate Members around the world;
- supports the establishment and growth of new atheist / freethought organisations, particularly in developing countries;
- arranges international cultural exchanges and educational programs in developing countries; and
- sponsors and maintains an audio freethought library.

These activities have been undertaken in the past, are undertaken at present and are intended to be continued in the future.

Attachment V.1a. Listing of AAI Officers & Directors

Name	Title	Mailing Address	Compensation
Tanya Smith	President	39 Armadale St., Armadale, Vic 3143 Australia	None
Bill Ligertwood	Vice-President	1318 McGill Rd., Kamloops, BC V2C 6N6 Canada	None
Stuart Bechman	Treasurer	750 Tranquil Lane, Simi Valley, CA 93065 USA	None
Shelley Mountjoy	Secretary	7109 Staples Mill Road #244, Richmond, VA 23228 USA	None
Lee Holmes	Director	PMB #6, Maitland, SA 5573 Australia	None
Victor Franco	Director	124 Bowman Street, Pyrmont, NSW 2009 Australia	None
Rupert Young	Director	BCM Atheism, London WC1N 3XX United Kingdom	None
Carlos Alfredo Diaz	Director	Juan Francisco Segui 4517, 6o C, Ciudad Autonoma de Buenos Aires CP1425 Argentina	None
Leandro Yampolsky	Director	Moldes 2154, Piso 5, Dpto. C, Ciudad Autonoma de Buenos Aires C1428CRH Argentina	None
René Hartmann	Director	Landstr. 7, Oberursel, Frankfurt, Hesse 61440 Germany	None
Kirumira Mpagi Micheal	Director	PO Box 72244, Clock Tower Station, Kampala, Uganda, East Africa	None
Robert Sacerich	Director	700 Vallejo Ave. #112, Roseville, CA 95678, USA	None

Attachment V.5a. AAI Conflict of Interest Policy

Adopted as the AAI Board Conflict of Interest Policy, July 12, 2011:

A. Purpose

1. The purpose of the conflict of interest policy is to protect Atheist Alliance International's interest when it is contemplating entering into a transaction or arrangement that might benefit the financial or personal interest of a Director (including Officers). This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to non-profit and charitable organisations.

B. Acknowledgement

2. Directors, including those who are nominees of a member organisation, have been elected by all member organisations and have a duty to represent the interests of Atheist Alliance International.

C. Compensation

3. A Director who receives compensation, directly or indirectly, from Atheist Alliance International for services is precluded from voting on matters pertaining to that Director's compensation.
4. No Director who receives compensation, directly or indirectly, from Atheist Alliance International, either individually or collectively with another person or persons, is prohibited from providing information to the Board or any committee of the Board regarding compensation.
5. Compensation includes direct and indirect remuneration as well as gifts or favours that are not insubstantial.

D. Procedures to manage non-compensation potential conflicts of interest

6. Other than in cases of compensation as set out in (C), if a Director:
 - a. Has a direct or indirect financial or personal interest in any matter that is considered by the Board; or
 - b. Is a nominee (as defined in the bylaws) of an organisation that has an interest in any matter that is considered by the Board,then the Director is an "Interested Director" in that matter.
7. An Interested Director will fully disclose the nature of their interest and all material facts in a timely manner (the "Disclosure").
8. Following the Disclosure, the Interested Director may declare that they have a conflict of interest and will act in accordance with the procedures set out in (10). If the Interested Director does not declare they have a conflict of interest, the disinterested Directors will determine whether or not a conflict of interest exists.
9. The President will, if appropriate, appoint a disinterested person or committee to investigate alternatives to the matter.
10. If a conflict of interest is declared or determined to exist in accordance with (8) the Interested Director:
 - a. May make a presentation to the disinterested Directors on the matter, provided the Interested Director then withdraws from discussion and voting on matter in accordance with (10b).
 - b. Will withdraw from discussion (which may be after a presentation in accordance with (10a)) and voting on the matter; and
 - c. Will not be counted for the purpose of determining the existence of a quorum in relation to the matter.

11. The minutes of meetings at which matters involving a potential conflict of interest are considered will record the matters set out in (6) – (10).

E. Violation of the conflict of interest policy

12. In the event that there is reasonable cause to consider that a Director has failed to disclose a conflict of interest, the Board will inform the Director of the basis of such view and afford the Director the opportunity to explain the alleged failure to disclose.
13. If, after hearing the Director's explanation and undertaking any further investigation as is warranted, the Board determines the Director has failed to disclose a conflict of interest, the Board will take appropriate disciplinary and corrective action.

F. Annual statements

14. Each Director will make a statement on an annual basis, which affirms such person:
 - a. Has received a copy of the conflict of interest policy;
 - b. Has read and understands the conflict of interest policy;
 - c. Has agreed to comply with the conflict of interest policy; and
 - d. Understands that Atheist Alliance International is a charitable organisation and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

G. Periodic reviews

15. To ensure Atheist Alliance International operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, the Board will conduct periodic reviews.
16. The periodic reviews will, at a minimum, include the following subjects:
 - a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining;
 - b. Whether partnerships, joint ventures, and arrangements with member organisations conform to Atheist Alliance International's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes; and
 - c. Do not result in inurement or impermissible personal benefit.

Attachment VI.1a. Provision of Goods, Services, or Funds to Individuals

AAI provides a quarterly publication, *Secular World*, to its individual members and a periodic *Imagine!* newsletter to members and other supporters.

AAI may from time to time provide other small gifts or publications, such as an AAI calendar or recognition pins, to its members or volunteers that perform services consistent with the exempt purposes of AAI.

Attachment VI.1b. Provision of Goods, Services, or Funds to Organizations

AAI provides a quarterly publication, *Secular World* and a periodic *Imagine!* newsletter to its affiliate and associate members.

AAI from time to time provides grants or subsidies to its affiliate and associate members to assist in the successful execution of projects that conform to the exempt purposes of AAI.

Attachment VI.2 Limitations on Provision of Goods, Services or Funds

AAI only provides *Secular World* magazine to its individual, affiliate and associate members. Individual members are people who join AAI through completion of a membership form and payment of the applicable membership fee. Affiliate and associate members are groups that join AAI through the submission of an application form, payment of the applicable membership fee and are subject to AAI Board approval.

Attachment VIII.2a Describe how organization attempts to influence legislation

AAI may from time to time publish a position on proposed or passed legislation and spend monies on informing its members, other groups or policymakers about and promoting its position through email, phone or postal mail campaigns. AAI may also support (whether financially or with advice) other organizations that will represent AAI's positions on legislative bills and laws to its members, allied organizations or policymakers.

Attachment VIII.2b. Describe time and money that will be spent to influence legislation as a proportion of organization's activities.

Attempts to influence legislation are not a significant proportion of AAI's total activities. No more than 5% of AAI's time and money would be expended in any single year on this activity.

Attachment VIII.4a. Description of planned fundraising programs:

AAI will from time to time develop and execute fundraising programs to finance its projects and operations consistent with its exempt purposes. Such programs may include:

- Mail, email, phone or personal solicitations to people, that seek donations to AAI generally or to fund specific projects
- Acceptance of vehicle, boat, plane or similar donations
- Foundation grant solicitations through written or oral applications
- Messages on AAI's website and distributed through social media to seek donations for AAI generally or to fund specific projects
- Arrangements with other groups that allow AAI to receive donations from another organization's website
- Applications for government grants that have aims consistent with AAI's activities

AAI may choose to hire independent contractors or agencies within the parameters allowable under IRS guidelines for tax-exempt organizations to design and carry out these fundraising programs.

Attachment VIII.4b. Description of written or oral contracts with any individuals or organizations to raise funds for the organization. Describe these activities, include all revenue and expenses from these activities, and state who conducts them.

AAI receives contributions from affiliate/associate members that host conferences that conform with the exempt purposes of AAI and that use AAI's brand name and other resources to help promote their conferences. Such contribution amounts and other terms of the arrangements between AAI and its affiliate/associate members are specified in a Letter of Understanding (LOU) between AAI and the affiliate/associate member. The affiliate member is responsible for organizing, promoting and running the conference, and contributions to AAI are made only if the conference produces a profit. Since commencing operations AAI has received \$2108.73 from one affiliate member (Atheist Ireland) related to a conference. AAI expects to receive approximately \$500-7500 per year from such conferences annually.

AAI charges its individual, affiliate and associate members a membership fee. Individual membership fees are advertised on AAI's website and paid at the time a person becomes or renews their AAI membership. Affiliate/associate fees are invoiced by AAI annually.

AAI will have a signed contract stipulating the terms of the relationship with any contractor engaged by AAI for fundraising purposes. No such engagement is expected in the first year, but eventually we anticipate raising \$10,000 per year through such contractors, with costs in line with amounts allowed by IRS guidelines for tax-exempt organizations.

Attachment VIII.4c. Engaging in fundraising activities for other organizations. Describe these arrangements, including a description of the organizations for which the organization will raise funds. Attach copies of all contracts or agreements.

AAI may from time to time raise funds for projects run by other organizations but which fall under the exempt purposes of the organization and which are allowed by IRS guidelines for tax-exempt organizations. Organizations are required to submit a proposal to AAI outlining their project and its proposed revenue and expenses as well as controls for ensuring that project monies are spent as intended. AAI gives preference to projects run by AAI affiliate/associate members.

Attachment VIII.4d. List all states and jurisdictions for which you will conduct fundraising. For each jurisdiction, specify whether fundraising for the organization, whether others are fundraising for the organization, or whether the organization is doing fundraising for other organizations.

AAI may conduct fundraising in all 50 US states and in any country in which an AAI individual, affiliate or associate member is based. Fundraising in any of these jurisdictions may be for AAI itself or for other organizations that operate in conformity with AAI's exempt purpose. Other individuals or groups may also fundraise for AAI in any of the 50 US states or in any country where an AAI individual, affiliate or associate member is based.

Attachment VIII.4e. Describe any program in which the organization will maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds.

This has not occurred to date. If a donation is received under which the contributor has the right to advise on the use or distribution of the funds AAI will maintain a separate account for each such donation.

Attachment VIII.6a. Describe any economic development activities the organization intends to engage in, who benefits from the activities, and how the activities promote the organization's exempt purpose.

AAI co-hosts educational conferences, sells AAI memberships, sells AAI-branded merchandise and participating in educational activities with its affiliate and associate members consistent with its exempt purpose and following the IRS guidelines for tax-exempt organizations. Such economic development activities will primarily benefit AAI and may secondarily benefit its affiliate, associate and individual members. These activities fulfill AAI's exempt purpose of educating its members and the general public about atheism, secularism and related issues.

Attachment VIII.8. Describe any joint venture activities in which the organization shares profits and losses with partners other than 501(c)(3) organizations.

AAI participates in joint ventures with its affiliate and associate members in countries outside the US as per its exempt purposes and following the IRS guidelines for tax-exempt organizations. Such joint ventures may include hosting conferences, managing an outreach or membership campaign, or managing an educational project. None of these organizations will have 501(c)(3) tax-exempt status in the US, but they will provide the resources and access to the media and populace to fulfill AAI's exempt purposes of educating its members and the general public about atheism, secularism and related issues.

Attachment VIII.10. Describe any publications or other intellectual property the organization will own or hold rights to; whether fees will be charged for their use; how the fees are to be determined; and how many items will be produced, distributed, and marketed.

AAI publishes a quarterly magazine, *Secular World*, which it distributes to its affiliate, associate and individual members through a periodic subscription, including a membership fee. AAI also maintains and franchises a brand identity as part of its exempt educational purposes and licenses that brand identity for affiliate and associate member events as well as on AAI merchandise. Fee and license levels are determined and maintained by the AAI Board.

Attachment VIII.11: What kinds of non-cash property will the organization accept, and under what donation restrictions or agreements?

While no such donations have been received to date AAI will accept non-cash property of any kind to help fund its operations and further its exempt purposes, following the IRS guidelines for tax-exempt organizations.

Attachment VIII.12: What foreign countries will the organization operate in? What will be the operations in those countries? How do these operations further the organization's exempt purposes?

AAI will operate in any country in which it has an AAI affiliate or associate member. At present, AAI has affiliate or associate members in 25 countries: USA, Canada, Australia, Argentina, Brazil, Columbia, Ireland, UK, Denmark, Finland, Germany, Spain, Portugal, Uganda, Kenya, Nigeria, Gambia, Malawi, Pakistan, Russia, Philippines, Netherlands, Malta, Afghanistan and Indonesia. AAI's operations in those countries will be to support and strengthen its affiliate/associate members and provide education to the general public as per AAI's exempt purposes and following the IRS guidelines for tax-exempt organizations. These operations will fulfill AAI's exempt purposes of educating its members and the general public about atheism, secularism and related issues.

Attachment VIII.13: Grants, loans, or other distributions to other organizations.

13b: Describe how these grants, loans, etc. further the exempt purposes

AAI provides grants or loans to other organizations (usually, but not exclusively affiliate/associate members) when the establishment of such groups or their activities help AAI to fulfill its mission and exempt purpose of educating the general public about atheism, secularism, and related issues. These distributions either assist to developing and support affiliate/associate members, which strengthens the support base of AAI and provides local opportunities to educate the public, or are activities that are educational by their nature such as conferences or awareness campaigns.

13d: Identify the recipient organizations and the relationship with these organizations

AAI will consider grants, loans, and other distributions to organizations that have been accepted as an AAI affiliate or associate members. The current list of AAI affiliate and associate members is:

Affiliate Members

Atheist Alliance of America	USA
Atheists and Other Freethinkers	USA
Asociación Civil de Ateos en Argentina	Argentina
Atheist Foundation of Australia	Australia
Progressive Atheists	Australia
Secular Humanist League of Brazil	Brazil
Kamloops Centre for Rational Thought	Canada
BC Humanists	Canada
Ateistisk Selskab (Danish Atheist Society)	Denmark
Suomen Ateistiyhdistys	Finland
Internationaler Bund der Konfessionslosen und Atheisten	Germany
Atheist Ireland	Ireland
Jahwar Amber Humanist Fund	Kenya
Association for Secular Humanism	Malawi
Malta Humanist Association	Malta
Atheistisch Verbond	Netherlands
Nigerian Humanist Movement	Nigeria
Philippine Atheists and Agnostics Society Inc	Philippines
Portal Ateu - Movimento Ateísta Português	Portugal
Atheist Association of Uganda	Uganda
Atheism UK	UK
Council of Ex-Muslims	UK

Associate Members

Minnesota Atheists	USA
Afghan Atheists	Afghanistan
Afghanistan Atheist Organisation	Afghanistan
Organización Colombiana de Ateos	Colombia
Gambia Secular Assembly	Gambia
Indonesian Atheists	Indonesia
Pakistani Atheists and Agnostics	Pakistan
Russian Association of Atheism and Humanism	Russia
Zdravomislie (Good Sense) Public Fund	Russia

In addition AAI may consider grants or loans to other similar organizations that wish to sponsor a project that conforms with AAI's exempt purpose. **13e: Describe the records the organization will keep of such distributions**

AAI will keep a record of the proposal received regarding a potential grant or distribution, the minutes of the Board discussion regarding the proposal any decision made by the Board to make a distribution on the basis of the proposal. The periodic and final reports received from the grantee will be distributed to the Board, as will the report from any AAI representative that attends or is involved with a project. The proposal, agreed Letter of Understanding (refer below), and reports from the project are kept in electronic form in archives for at least five years after the completion of the grant purpose.

13f: Describe the selection process, including:

- **whether an application form or a grant proposal is required;**
- **whether the grant proposal specifies the organization's responsibilities and those of the grantee; obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges the organization's authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused; and**

AAI requires a proposal from the potential recipient before any grant is considered. The proposal describes the project (including the event or program, timing, resources required, any other sources of funding and the execution team) and specifies AAI's responsibilities and the grantee's responsibilities in relation to the proposed activity and the desired outcome from the grant.

The AAI Board considers the proposal and assesses:

- whether or not the proposed activity furthers AAI exempt purpose;
- the likely effectiveness of the activity;
- any financial, reputational or operational risks of the activity; and
- the financial commitment required by AAI.

If the proposal is approved by the Board AAI prepares a Letter of Understanding (LOU) setting out the conditions of the grant or loan which the grantee is required to agree. These conditions include that the funds are used only for the purposes for which the grant was made (as set out in the proposal); a requirement for the grantee to provide periodic reports and a final report that include an accounting of grant fund expenditure; and an acknowledgement that AAI reserves the right to withhold and/or recover grant funds in case such funds are, or appear to be, misused.

Describe the organization's procedures for oversight of distributions that assure that resources are used to further the exempt purposes, including whether periodic and final reports on the use of resources are required.

As noted above, the LOU between AAI and the grantee includes a requirement for the grantee to provide periodic and final reports regarding project expenditure.

Further, if it is practical to do so, AAI will send a representative to attend or view the proposed activity and report to the Board on the operation of the activity and the conduct of the grantee team.

Attachment VIII.14: Grants, loans, or other distributions to foreign organizations.

14b: Provide the name of each foreign organization, the country in which each foreign organization operates, and any relationship.

AAI will consider grants, loans, and other distributions to foreign organizations that have been accepted as an AAI affiliate or associate member or other similar organizations that wish to sponsor a project that conforms with AAI's exempt purpose. The current list of foreign AAI affiliate and associate members is:

Afghan Atheists	Afghanistan
Afghanistan Atheist Organisation	Afghanistan
Asociación Civil de Ateos en Argentina	Argentina
Atheist Foundation of Australia	Australia
Progressive Atheists	Australia
Secular Humanist League of Brazil	Brazil
Kamloops Centre for Rational Thought	Canada
BC Humanists	Canada
Ateistisk Selskab (Danish Atheist Society)	Denmark
Suomen Ateistiyhdistys	Finland
Internationaler Bund der Konfessionslosen und Atheisten	Germany
Atheist Ireland	Ireland
Jahwar Amber Humanist Fund	Kenya
Association for Secular Humanism	Malawi
Malta Humanist Association	Malta
Atheistisch Verbond	Netherlands
Nigerian Humanist Movement	Nigeria
Philippine Atheists and Agnostics Society Inc	Philippines
Portal Ateu - Movimento Ateista Português	Portugal
Atheist Association of Uganda	Uganda
Atheism UK	UK
Council of Ex-Muslims	UK
Organización Colombiana de Ateos	Colombia
Gambia Secular Assembly	Gambia
Indonesian Atheists	Indonesia
Pakistani Atheists and Agnostics	Pakistan
Russian Association of Atheism and Humanism	Russia
Zdravomislie (Good Sense) Public Fund	Russia

AAI has provided funding to the Kasese Humanist Primary School in Uganda, a registered primary school that educates children in the local area. This is a school that AAI helped to establish and one of AAI's Directors is on the advisory board of the school.

14d: Describe how the organization's contributors know that the organization has ultimate authority to use contributions received by it at its discretion for purposes consistent with our exempt purposes.

The projects that AAI funds are listed on the AAI website for donors and the general public to review. There is a notice on the AAI donations page that states that AAI retains the right to use any contributions received for activities consistent with its exempt purposes.

14e: Describe the pre-grant inquiries the organization makes about the recipient organization and its financial status, its tax-exempt status under the Internal Revenue Code, and its ability to accomplish the purpose for which the resources are provided, and other relevant information.

Before a foreign organization is accepted as a member of AAI AAI requires proof that its activities and philosophy is in alignment with AAI's exempt purpose, by requiring an application that describes the activities of the group and requires a confirmation that the group supports AAI's vision and mission. AAI typically also reviews a copy of the group's constitution or bylaws for compatibility with its exempt purpose. AAI has regular contact with its affiliate and associate members and also maintains contact information for the groups' senior officers.

Separate to acceptance as an AAI affiliate or associate member, AAI requires a separate proposal from the group for any grant to be considered. The procedure for this is set out in the response to question VIII.13 (above).

Describe any additional procedures the organization uses to ensure that its distributions to foreign organization are used in furtherance of its exempt purposes, including site visits or compliance checks by impartial experts to verify that grant funds are being used appropriately.

As is the case with any grant proposal (as described in the response to question VIII.13 (above), the LOU between AAI and the grantee includes a requirement for the grantee to provide periodic and final reports regarding project expenditure. As part of consideration of the proposal AAI assesses the credibility of the proposed grantee. If AAI does not have an established relationship with the proposed grantee and/or the grantee does not have a track record of successful activities similar to the proposed activity or the AAI Board has concerns about the credibility of the grantee, AAI will conduct an interview with the grantee to assess its credibility. A record of this interview will be distributed to the Board for its review prior to consideration of the grant proposal. As AAI has members and Directors in a number of countries around the world and who speak a variety of languages it is able to facilitate interviews with a broad range of groups who may submit grant proposals.

Further, if it is practical to do so, AAI will send a representative to attend or view the proposed activity and report to the Board on the operation of the activity and the conduct of the grantee team.

Part IX.A9: List of gross receipts from admissions, merchandise sold, or services performed in any activity related to the organization's exempt purpose

2011 Dublin convention profit share (related to admission fees) - \$2108.73

2011 Merchandise sales – \$1154.75

Part IX.A15: Contributions, gifts or grants paid out

2011 Conference support grants - \$2,000

2011 AAI Foundation disbursements made - \$2,785.77

Part IX.A16: Disbursements to or for the benefit of members

2011 *Secular World* Expenses - \$2,465.78

Part IX.A23: List all expenses not otherwise classified, such as program services, administrative operations, and merchandise costs

2011 Operational (Administrative) - \$1,551.19

2011 Conference travel expenses - \$1,374.73

2011 AAA/AAI separation expenses - \$277.35

2011 Store materials purchased - \$1,238.66

2011 Bank / paypal fees - \$568.89

2011 Total other expenses - \$5010.82

Part IX.B19 Explain the substantial change in assets/liabilities since the period shown above

As a new entity AAI does not have a previously completed tax year. The balance sheet of AAI has changed substantially because it was created and received a one-off financial payment from its predecessor calculated as the share of the predecessor's operations attributable to the global activities.

Part X.7: Unusual grants

AAI was formed to assume the global operations of another exempt entity (refer Schedule G). As part of the establishment process AAI received a one-off cash payment from the entity that previously conducted those operations, which is now called Atheist Alliance of America.

Schedule G. Successor to Another Organization

Attachment G.2: Explain the relationship with the predecessor that resulted in the organization's creation. Provide the tax status of the predecessor, and explain why the organization took over the activities or assets of the predecessor

The predecessor organization was called Atheist Alliance International, incorporated in 1991 in the state of California as a non-profit organization. It received 501(c)(3) tax-exempt status in 1992.

In 2010 the Atheist Alliance International Board proposed to separate its US and non-US activities into two separate organizations. At the time, US affiliates represented approximately 2/3 of all of the affiliates of Atheist Alliance International. The Board felt that the US portion would be better able to focus on the US community and issues as a separate (but affiliated) organization while leaving the remaining non-US portion to focus on international programs. The AAI members voted to approve the separation, firstly in principle (in 2010) and secondly when the details were finalized (in 2011).

The US portion retained the original incorporation and tax-exempt status but was renamed Atheist Alliance of America. The non-US portion established a separate incorporation and is undertaking tax-exemption filings in the US. When that process is completed, Atheist Alliance of America will transfer a percentage of its assets to the new Atheist Alliance International.

The two organizations retain the original mission of educating their members and the general public about atheism, secularism, and related issues; and Atheist Alliance of America is an affiliate member of Atheist Alliance International.

Attachment G.3: Explain the activities of the predecessor organization.

The predecessor organization had the same mission and similar activities to the new organization regarding educating its members and the general public about atheism, secularism, and related issues. The predecessor organization published a quarterly magazine, sponsored national and international conferences, and provided organizational support for its affiliate members. That organization (now Atheist Alliance of America) will continue to undertake these activities, but only in the US; this organization (Atheist Alliance International) now operates programs conducted both inside and outside the US, and will publish a quarterly magazine available globally.

Attachment G.4: List the officers and directors, and their addresses, for the predecessor organization.

- R.A. Lee, President
8822 Thatch Drive, San Antonio, TX 78240
- Bobbie Kirkhart, Vice-President
724 E. Edgeware Rd., Los Angeles, CA 90026 USA
- Kay Dickey, Treasurer
PO Box 1131, Bend, OR 97709-1131 USA
- Matt Kovach, Secretary
817 Overlook Ave, Cincinnati, Ohio 45238
- Shelley Mountjoy, Director
7109 Staples Mill Road #244, Richmond, VA 23228 USA
- Patty Guzikowski, Director
5130 S. 116th St., Hales Corners, WI 53130 USA

- Terry McDonald, Director
1332 Martin Court, Grapevine, TX 76051
- Tim Bailey
2083 S Worchester Way, Aurora, CO 80014
- Chuck VonDerAhe
3743 Arlington Circle E Mobile, AL 36695
- Christopher Arntzen, Director
2412 17th St. NW, Unit 104, Washington, DC

Attachment G.5: People from the predecessor organization that retain a working relationship with the organization

Shelley Mountjoy is a director of the predecessor organization and also a director of Atheist Alliance International.

Attachment G.6: Provide a list of the assets transferred to your organization from the predecessor organization. Explain if each asset was a gift or transfer.

Atheist Alliance of America will transfer \$17,607 to Atheist Alliance International as AAI's share of the original organization's assets. This is a transfer of assets between two charitable organizations.

Part VIII.22 / Schedule H: Providing scholarships, fellowships, educational loans or grants to individuals.

1a: Describe the types of educational grants the organization provides to individuals, such as scholarships, fellowships, loans, etc.

Atheist Alliance International (AAI) does not at present provide any scholarships, fellowships, educational loans or grants to individuals. However, the AAI Board has set out the principles and process for the establishment of a scholarship program in the future.

The proposed scholarship program would support students at recognized secondary (high school) or tertiary (college/university/post-graduate) level educational institutions by providing funds that must be applied towards the payment of tuition fees.

1b: Describe the purpose and amount of the scholarships, fellowships, and other educational grants and loans awarded.

In any year AAI may award scholarships of up to \$2,000 each, which must be applied towards the payment of tuition fees at a recognized educational institution.

1c: Explain loan terms

AAI does not provide loans.

1d: Specify how the program is publicized.

AAI would publicise its scholarship program through its website, its *Secular World* magazine, its *Imagine!* Newsletter, its social media channels and through direct emails to its members and supporters. AAI representatives may also talk about the program at conventions and in interviews.

1e: Provide copies of solicitation or announcement materials

These materials do not exist yet as the scholarship program has not commenced.

1f: Provide a sample copy of the application form

This form does not exist yet as the scholarship program has not commenced. The application program would require applicants to provide:

- their name, address and email address;
- the name, address and contact details of their educational institution;
- their course details;
- tuition details for their course for the upcoming academic year;
- confirmation that they are an atheist;
- details of their role in and the activities of the established atheist/freethought/secular group they are involved with, or their plans for establishing such a group;

- a copy of their academic record; and
- details of their financial position and sources of income, including other grants and scholarships received and pending.

3: Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)

To be eligible to receive an AAI scholarship the applicant must:

- be a secondary or tertiary level student at a recognized educational institution;
- have passed at least the majority of subjects attempted in the most recently completed academic year and not be on any form of academic probation;
- be an atheist; and
- either be directly involved in the operation of an established atheist/freethought/secular group at their educational institution or commit to establishing such a group during the upcoming academic year.

4a: Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)

The scholarship committee will consider a mix of specific criteria for selection:

1. *Either (in the case of an existing group):*

- **The activity level of the existing atheist/freethought/secular group:** the number and effectiveness of activities run by the group in the last 12 months and the proposed activities for the upcoming academic year, considering AAI's purpose of educating people about atheism, secularism and related issues; and
- **The role the applicant has or proposes to take in the operation of the group:** priority will be given to applicants that take a leadership (board, committee, executive or similar position) role in the group

or (where no such group exists):

- **The credibility of the plan for establishment of a new atheist/freethought/secular group:** the process, timeline and team involved in establishment of the group including evidence of compliance with any requirements of the educational institutions for new groups and the plan to introduce/market the group to the general student population and attract members.
- 2. **Financial need:** priority will be given to applicants that are likely to struggle financially to pay tuition fees
- 3. **Geographic diversity:** priority will be given to applicants that are from or studying in a country where a scholarship has not been previously awarded.

4b: Describe how you determine the number of grants that will be made annually.

Prior to the commencement of the scholarship program each year AAI would assess its financial position and the AAI Board would determine the maximum number of scholarships that it will make available for the upcoming academic year.

The scholarship committee would consider the applications received each year and make a recommendation to the Board regarding which applicants to award scholarships to, subject to the maximum number of recommendations previously determined by the Board. However, if the selection committee considers that there are less than the maximum number of applications for scholarships that meet the selection criteria then it may recommend to the Board that a lower number of (or no) scholarships are awarded that year.

The Board may approve or reject any recommendation made by the scholarship committee, but cannot award a scholarship that has not been recommended by the committee.

4c: Describe how you determine the amount of each of your grants.

The scholarship committee reviews the tuition fees that the applicant is required to pay in the upcoming academic year, less any other grants or scholarships (excluding loans that require repayment) awarded at the time of the scholarship application. The amount of the grant is the lesser of the net amount payable and the maximum amount available per scholarship (\$2,000).

4d: Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)

Recipients must:

- remain directly involved with the operation of an established atheist/freethought/secular group on their campus or make a genuine and concerted effort to establish such group during the academic year;
- provide a quarterly report to AAI on their involvement with and the progress of the relevant atheist/freethought/secular group, which AAI may publish in its magazine; and
- pass at least a majority of subjects attempted during the academic year.

5: Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

AAI's preference is to provide the grant directly to the educational institution on the condition that it is only applied for the payment of tuition fees for enrolled students who are in good standing. If for any reason this is logistically problematic AAI may provide the funds to recipients on the condition that the funds are used only for the payment of tuition fees, AAI is provided with a copy of a receipt evidencing the payment of tuition fees and the recipient provides grade transcripts each term that establish they remain a student in good standing.

If the terms of the award are violated AAI would seek to recover any funds paid, initially from the educational institution if a tuition fee refund was available and, if not, from the recipient directly. If appropriate AAI would consider legal action to recover the funds paid, however, given the maximum scholarship amount of \$2,000 and the expected legal costs involved, it is not likely that legal action would be a practical option.

6: Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?

The selection committee for scholarships is comprised of three AAI Directors, of which at least one must be an Officer (President, Vice-President, Treasurer or Secretary). If at any time the composition of the committee does not meet these criteria is it deemed inactive and no scholarships may be awarded unless the committee is correctly constituted. Any Director may volunteer to fill an available place on the scholarship committee

The current scholarship committee is comprised of Lee Holmes (Director), Robert Sacerich] (Director) and Tanya Smith (President).

The names of the current Directors are set out in Attachment V.1a. Directors are elected by AAI's affiliate members.